

HOUSE BILL 2615
By Whitson

AN ACT to amend Tennessee Code Annotated, Section 55-4-401
and Section 55-4-404, relative to permitting early collection
of property taxes on certain movable structures.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 55-4-401, is amended by adding the
following new subsection:

() No movable structure which has become assessable for property taxes under
Tennessee Code Annotated, Section 67-5-802, shall be moved upon the public roads or
highways of this state unless and until the owner, operator or transporter thereof has
obtained a release of tax lien as required by this subsection. The release shall be
obtainable from the county clerk of the county in which the movable structure has been
assessed for taxes, by payment of a processing fee in the amount of five dollars (\$5),
and by providing acceptable evidence of the payment of all property taxes due upon the
movable structure for the current year when the actual tax is not yet due. Acceptable
evidence of payment is a receipt from the taxing authority for the jurisdiction where the
movable structure was assessable which indicates that all accrued property taxes have
been paid, along with any penalty or interest which may be due. If a receipt for the
current year's taxes cannot be obtained because the taxes are not yet payable, the clerk
may accept as proof of payment an affidavit from the owner of the land to which the
movable structure has been assessed, that the current year's estimated taxes have
been remitted to the owner, or the clerk may accept a miscellaneous receipt issued by

the taxing authority acknowledging that the estimated taxes have been paid, and the Trustee shall accept tender of the amount due to be owing. The estimated tax shall be based on the last made assessment and rate fixed for the jurisdiction. Failure by an owner, operator, or transporter to obtain a release pursuant to this subsection shall be classified as a Class C misdemeanor, and subject each of them, upon conviction, to imprisonment not to exceed thirty (30) days, or a fine not to exceed five hundred dollars (\$500), or both. The commissioner of transportation shall have authority to promulgate rules to implement this subsection.

SECTION 2. This act shall take effect July 1, 1996, the public welfare requiring it.